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FINANCING OF THE INTERNATIONAL TRIBUNAL FOR THE PROSECUTION OF PERSONS RESPONSIBLE FOR SERIOUS VIOLATIONS OF INTERNATIONAL HUMANITARIAN LAW COMMITTED IN THE TERRITORY OF THE FORMER YUGOSLAVIA SINCE 1991

REPORT OF THE SECRETARY-GENERAL ON THE ACTIVITIES OF THE OFFICE OF INTERNAL OVERSIGHT SERVICES

Note by the Secretary-General

Pursuant to General Assembly resolutions 48/218 B of 29 July 1994 and 50/212 C of 7 June 1996, the Secretary-General has the honour to transmit, for the attention of the General Assembly, the attached report, conveyed to him by the Under-Secretary-General for Internal Oversight Services, on the review of the 1997 resource requirements for the International Tribunal for the Former Yugoslavia. The Secretary-General concurs with the recommendations contained in the report.

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ANNEX

Report of the Office of Internal Oversight Services on the review of the 1997 resource requirements for the International Tribunal for the Former Yugoslavia

SUMMARY

At the request of the General Assembly, the Office of Internal Oversight Services has evaluated the 1997 resource requirements for the International Tribunal for the Former Yugoslavia. The original budget proposal submitted to the Office of Programme Planning, Budget and Finance totalled $68.7 million net for the three constituent organs of the Tribunal. This reflected an increase of $33.3 million (94 per cent) and an additional 197 posts over the 1996 appropriation and authorized staffing level.

A. Results in brief

The Office identified at least $6 million worth of reductions, consisting of 39 unsubstantiated and duplicate post requests, as well as instances of non-essential expenditure projections. Additional savings could be realized if alternatives to the construction of a second courtroom, costing an estimated $5.5 million, were properly examined. Further budget reductions could be achieved by examining more efficient ways of operating, such as outsourcing, cost-sharing and pooling administrative functions.

The Office confirms that the requisite budget methodology was generally followed and that supporting documentation was available to substantiate most of the Tribunal's requests. However, management information on the work in progress of each investigation team within the Office of the Prosecutor was not always available. While the Office of Internal Oversight Services basically endorses the assignment of additional investigative resources to individual teams, it expresses reservations about the establishment of posts unlikely to have a measurable effect on the progress of individual investigations and the possibility of duplicated functions.

In addition, the high level of vacancies does not appear to have been a factor in forecasting staffing needs. Historic financial data were sometimes unreliable and the forecasted uses of voluntary contributions remained unquantified. Cost projections for the field offices were not consolidated and transparent.

B. Recommendations

While the Office of Internal Oversight Services recognizes that there are few parameters in determining the future staffing needs of the Office of

the Prosecutor, management should establish certain benchmarks for investigations as judicial precedent and work processes become more defined. The establishment of an institutionalized assignment tracking system is supported. Any extra coverage afforded by additional staff should be closely monitored.

The Office of the Prosecutor should also more adequately justify the size of the Strategy Team in the Investigation Section.

Less expensive staffing arrangements in the field need to be explored.

The roles and responsibilities for certain posts and seconded personnel in both the Office of the Prosecutor and the Registry need to be more clearly defined in order to avoid duplication and maximize effectiveness.

The proposed construction of a second courtroom should be closely assessed against less expensive alternatives.

Expenditure projections for travel, rental, as well as electronic data-processing equipment and the costs of the Detention Unit may need to be revised downward.

Technical equipment needs should be restricted to basic operational requirements.

For each of the Tribunal's organs, pooling administrative and support functions is essential.

Outsourcing and cost-sharing arrangements need to be explored in order to minimize unnecessary expenditures for the Organization.

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I. INTRODUCTION

1. By its resolution 50/212 C of 7 June 1996, the General Assembly requested the Secretary-General to entrust to the Office of Internal Oversight Services an inspection of the International Tribunal for the Former Yugoslavia, with a view to identifying problems and recommending measures to enhance the efficient utilization of resources. The Office had already conducted a comprehensive audit of the Tribunal's administration and management in 1995, the findings and recommendations of which have been addressed by the Registrar and have resulted in major improvements. On the basis of those findings and in view of the $33 million resource increase requested by the Tribunal in its 1997 budget submission, the Office has analysed and evaluated the Tribunal's resource requirements with the objective of identifying potential savings. The Audit and Management Consulting Division carried out the review between September and December 1996.

2. To provide the legislative bodies and management with an independent evaluation of the Tribunal's budget, the review sought:

(a) To assess whether the underlying methodology for the Tribunal's 1997 budget submission was valid, consistent and accurate;

(b) To determine whether the request for resources could be adequately justified in terms of projected workload and substantiated with supporting documentation;

(c) To ensure that the most cost-effective options had been explored prior to projecting resource needs.

3. The Office examined the detailed budget proposal submitted by the Registrar of the Tribunal to the Office of Programme Planning, Budget and Finance at Headquarters on 10 September 1996. Additional information submitted to the latter Office prior to the issuance of the Secretary-General's report dated 15 November 1996 on the financing of the Tribunal (A/C.5/51/30) was also reviewed. Primary data relating to the present and projected workload of the Chambers, the Office of the Prosecutor and the Registry were examined at the Tribunal's premises in The Hague.

4. The main findings of the evaluation were discussed with senior management and their comments were taken into consideration in preparing the present report. Several audit communications were issued during the course of the review and the status of previous audit recommendations verified. Insofar as those findings affected the validity of the 1997 projections and the overall efficiency of the operations, they have been included in the report.

5. The Tribunal's budget request for 1997 totalled $68,713,500[1] and reflected an increase of $33,282,900 (93.9 per cent) and an additional 197 posts over the 1996 appropriation and authorized staffing level. At the time of writing, the

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[1] All figures quoted are net (i.e., do not include staff assessment).

General Assembly had appropriated $21,146,900 net for the first half of 1997 (resolution 51/214) which was equivalent to the re-costed 1996 appropriation level, based on the exigencies of the Tribunal and pending the issuance of this report.

II. METHODOLOGY OF BUDGET SUBMISSION

6. The Chief of Administration compiled the budget submission on behalf of the three constituent organs of the Tribunal, pursuant to instructions issued by the Office of Programme Planning, Budget and Finance. The guidelines addressed, inter alia, the need to substantiate significant departures from the level of resources approved for 1996, to provide full job descriptions for additional posts and to submit details on the source and application of extrabudgetary contributions. Supplementary information pertaining to the Tribunal was also requested, regarding field office costs and common administrative arrangements.

7. Any new posts had to be costed at 50 per cent (Professional and above) and 65 per cent (General Service and other categories, including local level). Existing posts had to be calculated at the 6.4 per cent vacancy rate.

8. The evaluation indicated that the methodology outlined above was largely followed. There were certain flaws and omissions in the documentation submitted which will be discussed in section III of this report. It was also noted that monthly post incumbency details and 1996 expenditure details were not integrated into the proposed budget document, but had been submitted as supplementary information. Consequently, those details did not form an integral part of the 1997 budget submission, although that information is essential for assessing the projected resource requirements.

9. In fact, vacancy levels were significantly higher in 1996 than foreseen, despite allotments already based on higher-than-normal vacancy rates.[2] Consequently, disbursements relating to staff costs were materially less than the amounts allotted for that purpose. The Tribunal's status of allotments for the 11 months ending on 30 November 1996 indicates that expenditures on salaries and common staff costs totalled $14.2 million, which was only 71 per cent of the allotment. Unencumbered balances, with only one month of the year remaining, totalled $5.9 million. It is estimated that there will be a saving of approximately 20 per cent for 1996.

10. The Office understands that recruitment was delayed because the 1996 staffing table was not approved until June of that year. Currency fluctuations may also have led to unexpected savings. However, the Office believes this is an important consideration in the assessment of the 1997 resource requirements since:

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[2] Existing posts: 20 per cent and 13 per cent for Professionals and General Service staff, respectively. New posts: 60 per cent and 40 per cent for Professionals and General Service staff.

(a) A full staffing complement at the level of the 1996 authorized staffing table should reduce the quantity of work in progress and improve output in 1997, particularly in the Investigation Section of the Office of the Prosecutor, where 18 Professional posts remained vacant as at 21 November 1996. Therefore, any additional posts should be granted only if full coverage at the 1996 level is deemed inadequate;

(b) The overall appropriation and level of allotments authorized for 1997 should be calculated using higher anticipated vacancy rates, assuming recruitment continues at a similar rate.

In this context, the comments of the Board of Auditors on the use of uniform vacancy rates in the formulation of budgetary proposals should be recalled: "since there were wide variations in the actual vacancy rates in different duty stations, and the standard cost of each post differed in terms of post adjustment and the percentage attributable to common staff costs, ... the adoption of a uniform vacancy rate ... was likely to give rise to significant inaccuracies" (A/51/283, para. 58).

11. Extensive consultations between responsible officials in the different organs were held to ensure that the different components of the Tribunal's budget submission were consistent. The Office concluded that, for the most part, the budget projections for the different components of the Tribunal were based on a consistent set of underlying assumptions. Nevertheless, the evaluation did reveal instances of duplicate and non-essential resource requests, which will be discussed in section IV of this report.

III. DOCUMENTATION

12. Although the details of the 1997 budget submission were generally supported by appropriate documentation and primary data, the Office has several reservations.

A. Documentation on status of cases

13. Concerning the documentation on the work in progress of the Office of the Prosecutor, it was noted that summarized information on the status of ongoing investigations was not always available. A requirement for Investigation Commanders to prepare written case status reports every month was established by the Deputy Prosecutor in October 1995. The Office was informed, however, that this requirement has not been complied with, owing to the exigencies of work.

14. The review of relevant work files indicated that some investigation teams actually did compile this sort of information periodically as a tool for managing their caseload. The new Prosecutor has also introduced a requirement that one team brief her every week on work in progress and future directions and tasking, but written status reports did not necessarily accompany those briefings. It was noted that there was no system of recording time spent by individual staff members investigating each particular case.

15. The Office of Internal Oversight Services concludes, therefore, that an institutionalized system of periodic case reporting did not exist. There were no documents available to indicate that the management of the Office of the Prosecutor had carried out a comprehensive inventory of work completed on each case or identified unfinished tasks, prior to projecting the resource requirements of the Investigation Section. The basis for determining resource requirements was therefore not transparent.

16. The Office of the Prosecutor responded that the development of an assignment tracking system was in progress at the time of the review. If properly implemented, this system should assist senior management in identifying the critical events in each investigation, reviewing the quantity and quality of evidence already collected and still to be collected, assigning priorities and establishing deadlines. The Office of Internal Oversight Services concurs that, as well as being an essential management tool, such a system should assist in determining what additional resources are required in the future.

B. Field offices

17. Data provided in the budget submission on the justification, cost and funding of the Tribunal's field offices in Sarajevo, Zagreb and Belgrade are fragmented and not transparent.

18. Those offices were originally intended to provide limited liaison functions and logistic support to the investigation teams. Redeployment of staff from The Hague was originally seen as a "temporary arrangement". However, the Office of the Prosecutor now justifies a permanent presence in the field to cope with an increase in investigative activity resulting from improved freedom of movement in Bosnia. More personnel are also required to carry out various tasks on behalf of the investigation teams. Owing to security risks, however, investigative materials and files would not be stored on-site.

19. The concern of the Office of Internal Oversight Services is that the additional costs of a permanent deployment are not immediately apparent from the documentation available. In 1996, staff costs were absorbed by the temporary redeployment of approximately seven Professional and five General Service posts from The Hague. Equipment and operating costs were funded through vo.untary contributions. For 1997, the Office of the Prosecutor requests the establishment of four P-3, six P-2/1 and five General Service (Other level) posts for the field offices, in addition to those posts originally redeployed from The Hague. The Registry also foresees the establishment of one Professional post and a General Service post for communications functions in the Sarajevo office.

20. The additional costs of staffing the field offices are not transparent. While salary and common staff costs will be covered from the regular budget of the Office of the Prosecutor and the Registry, the entitlement to a mission subsistence allowance of approximately $33,000 per annum for each staff member in the field is to be covered from voluntary contributions. For 24 field-based staff, approximately $0.8 million of expenditures would be incurred for mission subsistence allowance. This cost is not disclosed anywhere in the budget submissio

21. It was also stated in the budget document that the enhanced staffing of the Sarajevo office would result in savings in travel expenditures. However, nowhere are the potential savings quantified. The review of travel expenditures in the third and fourth quarters of 1996 did not indicate any quantifiable savings due to the deployment of staff to the Sarajevo field office. Also noted was the proviso, "it will not be possible for the investigative staff in that office to be sufficiently familiar with the investigations to be able to undertake all missions on behalf of teams based in The Hague".

22. Other operating costs will continue to be funded from voluntary contributions in 1997. However, there were instances where equipment was to be funded from the regular budget. Satellite earth stations and 12 computers costing $555,000 and $36,600, respectively, were included in the equipment budget of the Registry.

23. Despite the assertion that these offices have increased the efficiency of the Prosecutor's operations and investigations, it appears that no formal cost/benefit analysis has been undertaken to support this position. In fact, the decision of the Office of Human Resources Management to allow Professional staff deployed to the field offices to be paid the post adjustment at the rate applicable to The Hague (in addition to mission subsistence allowance) makes field office salary costs relatively expensive. It is estimated that approximately $567,445 in salary cost projections are due to standard costs calculated at rates applicable to The Hague.[1] It is not clear why the possibility of engaging such staff under limited duration contracts used for peacekeeping missions was not sufficiently explored.

C. Extrabudgetary resources

24. Cost estimates of activities to be financed from voluntary contributions in 1997 had not been prepared at the time of the review, nor were any estimates of programme support income available. Consequently, the possibility existed that posts and resources requested in the regular budget proposal could be financed from trust fund resources and vice versa. For example, from the records available it was not possible to verify how much had been spent on exhumation of bodies in 1996, what level of in-kind support was provided, what were the precise resource needs in 1997 and how this was to be funded.

25. The record of pledges received by the trust fund was also incomplete. A pledge from the Government of the Netherlands of $2 million, for a data-archiving project, had not been recorded by the Contributions Service at Headquarters.

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[1] This figure includes General Service salaries that were costed at local salary rates in The Hague instead of in the field.

D. Unreliable financial information

26. Various audit observations have called into question the accuracy of the Tribunal's monthly trial balance. Reliance on this information for future planning purposes could result in inflated projections. For example, unliquidated obligations for the biennium 1994-1995 equalled $1.3 million at 30 November 1996.[4] The review indicated numerous instances where obligations relating to travel, contractual interpretation and translation and telephone charges were no longer valid. Obligations raised at the end of 1995, with few details concerning the intended expenditure, were also noted.

27. The Office of Internal Oversight Services does not concur with the practice of obligating funds where the need has not been established, or delaying liquidation when obligations are no longer valid.

E. Additional shortcomings in documentation

28. Instances were noted where the job descriptions for newly requested posts had not been drafted or were only partially complete at the time of the evaluation. In addition, the initial grading of other posts was questionable and remained subject to the approval of the Classifications Section at Headquarters. It was also noted that organizational charts compiled for each organizational unit were not always complete. For example, a review of the chart prepared for the Investigation Section omitted 14 General Service posts and 27 loaned personnel from the organizational structure.

IV. ACCURACY AND VIABILITY

29. On the basis of a review of documentation and an assessment of the workload, approximately $6 million worth of expenditures, including staff costs for 39 posts, could not be properly justified (see appendix). There were several other parts of the budget proposal where less costly alternatives or more efficient resource allocation had not been adequately explored.

A. The Chambers

30. The Chambers are requesting five new secretarial posts for the judges, when a review of the actual workload does not reveal a need for any new secretarial posts in excess of the six already established. Given the support role provided by the Legal Support Unit of the Registry, whose legal officers are responsible for the production and distribution of the daily transcript, and the fact that additional posts have been requested to support this Unit, the Office finds the request of the Chambers to be a duplication. In addition, the availability of

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[4] This amount excludes $885,095 owing in respect of services provided by the guards at the Detention Unit which was under negotiation at the time of writing.

office automation possibilities and applications of information technology does not justify the proposed ratio of one secretary per judge.

31. The original estimated salaries and allowances of the judges ($2,214,900) included unnecessary provisions for an additional judge ($145,000), pension entitlements for those judges not departing ($140,000) and a survivor's benefit of $96,700. The Advisory Committee on Administrative and Budgetary Questions has sought clarification on the issue of departing judges with a view to finalizing the exact entitlements. At this stage, the Office concurs with the Committee's assessed budget of $1,833,200 for the estimated salary and allowance costs of the judges.

B. Office of the Prosecutor

32. The staffing table of the Office of the Prosecutor in 1996 comprised 161 authorized posts. The budget submission for 1997 included a request for the establishment of 98 new posts, 90 of which were to be located in the Investigation Section. As at 31 October 1996, 35 seconded personnel were also part of the Office of the Prosecutor, 33 of whom were deployed in the Investigation Section.

33. Ratios of the quantity of investigators to the total population have been developed in certain countries to determine ideal staffing levels. Those ratios vary widely between countries, however, and are influenced by the type of legal system operating in a particular country. The Fourth United Nations Survey of Crime Trends and Operations of Criminal Justice Systems refers to the difficulty in drawing definitive conclusions from cross-national comparisons when considering the management of criminal justice offices. The results of the survey do indicate, however, that it is "a human-resource-intensive industry". Cross-national studies of police have consistently shown that 90 per cent of a typical police force budget is dedicated to personnel costs (see A/CONF.169/15, dated 20 December 1994).

34. The lack of judicial precedent at the Tribunal also makes it impossible to define categorically the system of jurisprudence which will be applied by the Chambers at this stage. The Office of Internal Oversight Services concludes that, after two and a half years of operation, the Office of the Prosecutor is still in the "test-case" phase of its existence. It is not yet possible to estimate the quantity of evidence needed for the Chambers to hand down a verdict of guilty.

35. Depending on the outcome of the cases now before the Chambers, the Office of Internal Oversight Services suggests that the management of the Office of the Prosecutor explore the possibility of establishing certain statistics and benchmarks for "model" Tribunal investigations, such as quantity of investigative work-months per case-type, probable number of interviews and witnesses required and average cost and frequency of missions per case. This will assist management in planning work and determining future resource requirements.

36. The analysis of the budget request of the Office of the Prosecutor is therefore prefaced with the caveat that there are clearly no established benchmarks for determining the required staffing level for an office tasked with investigating and prosecuting crimes against humanity. However, the basic principles of prudent management and standards of internal control will always apply.

37. The evaluation indicated that most of the investigation teams are currently unable adequately to pursue the cases assigned to them, owing to a lack of qualified investigators. Certain teams had been significantly depleted so that resources could be devoted to a few important cases and to ensure that the cases of those individuals already indicted were ready to go to trial. Investigators were also performing administrative functions such as filing, evidence processing and data entry work.

38. The Office of Internal Oversight Services concludes, therefore, that the requirement for additional investigators and data entry clerks to be assigned to the nine teams can be adequately justified (that is, 18 P-3 Investigators and 9 General Service data entry clerks). It is recommended, however, that the management of the Office of the Prosecutor closely monitor any extra coverage that the establishment of additional posts would afford, so as better to quantify future staffing requests.

39. The Office of Internal Oversight Services nevertheless has reservations concerning six main aspects of the budget request of the Office of the Prosecutor.

1. Strategy Team

40. The Office of the Prosecutor is requesting the establishment of 24 new posts to be deployed in its Strategy Team (6 P-3 Analysts, 11 P-2 Analysts, 2 P-3 Investigators, 1 P-2 Legal Officer, 3 data entry clerks and 1 administrative assistant). The establishment of those positions would bring the total number of personnel assigned to the Team to 40 (including three secondees and one secretary), representing 21 per cent of the proposed staffing for the Investigation Section (excluding field office personnel).

41. A review of the work currently undertaken by the Strategy Team indicated that personnel were not actually involved in establishing investigative strategy since this function was assigned to the Management Committee of the Office of the Prosecutor. In fact, the Team analysed information sources and performed research and analysis outside the remit of individual investigation teams. While the Office of Internal Oversight Services acknowledges the need for an independent research capacity as well as a small group of individuals responsible for determining the longer-term direction of the Office of the Prosecutor, it suggests that the quantity of personnel assigned to this team be kept to a minimum, since they would not be accountable for a definable caseload.

42. In addition, three P-2 Analysts and one P-2 Legal Officer are sought for staffing the Target Development Unit. In the budget submission of the Office of the Prosecutor it was stated that this Unit would undertake "high profile and

sensitive" interviews with witnesses as well as provide a rapid-response capability. Therefore these personnel would effectively have line responsibilities over the management and progress of specific cases, yet they would not be directed by any investigation team leaders or commanders. The Office of Internal Oversight Services believes that in this respect there is considerable risk of duplication of responsibilities and poorly defined lines of authority and control.

43. In addition, the responsibilities and professional competence required from the P-3 Analysts assigned to the Strategy Team do not differ greatly from those of the P-2 Analysts. Relevant job descriptions do not indicate that additional work experience is needed for appointment at the higher level. The reporting relationship between analysts in individual teams, the field offices and the Strategy Team has not been properly defined to prevent duplication of work.

2. Instances of duplication

44. The Office of Internal Oversight Services is concerned that duplication could arise between the five investigator posts to be created for the Sarajevo office and the investigators allocated to individual teams. Team leaders may be reluctant to use the investigative resources deployed to the field since personnel there would not be intimate with the details of particular cases, suspects and witnesses. Moreover, no important investigation files are to be retained in Sarajevo and the investigators in the field would not be responsible for any particular case. The risk exists that field-based investigators could be underutilized.

45. The possibility of duplication of responsibilities concerning the processing of evidence and information exists. Assuming that 12 data entry clerk posts are approved for each of the investigation teams, the 12 General Service posts currently assigned to the Evidence Unit may no longer be entirely necessary. Certain existing posts could perhaps be redeployed instead of creating new posts for the teams. In addition, the data-coding project, intended to process a 250,000-page backlog, anticipates the engagement of 21 temporary staff in 1997 (funded from voluntary contributions), responsible mainly for document coding and data entry functions. Although the data-processing functions of the teams, the Evidence Unit and the backlog project differ, the Office believes some streamlining is essential to avoid unnecessary double-handling of the same material and to ensure that each information-processing stage adds some discrete value to the investigative process.

3. Unclear roles and responsibilities

46. Four support function posts were not adequately justified or may be graded at too high a level. In its report on the financing of the Tribunal, dated 10 April 1996, the Advisory Committee on Administrative and Budgetary Questions warned against the establishment of cumbersome and costly bureaucratic support systems (see A/50/925, para. 4). Table 1 summarizes the reservations of the Office of Internal Oversight Services.

Table 1. Questionable post requests, Office of the Prosecutor

Section	Grade/title	Comments
Investigation	P-4 Chief of Staff	Job description incomplete; No details of decision-making responsibilities, work relationships, qualifications and experience required.
Investigation	P-2 Assistant to Commanders	Largely administrative responsibilities; some duplication with research officer's tasks.
Office of the Deputy Prosecutor	P-4 Legal Officer	No line or supervisory responsibilities; Over-graded compared with P-2 Legal Officer requested in the Registry for similar reasons.
Policy and External Relations	P-2 Legal Officer	Possibility of duplication with tasks conducted in the Legal Advisory Section and the Registry (on requests for member State assistance).

4. "Pooling" concept not adequately explored

47. Four additional secretarial posts were requested to provide additional administrative support to the Investigation Section. In this way, each investigation team and the Strategy Team would be allocated one secretary each. In addition, two administrative assistants would support the section as a whole, another for the Investigation Commanders and one secretary for the Chief of Investigations.

48. The request did not appear to have been based on an assessment of the Section's overall workload. Given the highly automated nature of the office and the allocation of data entry functions to clerks designated for that purpose, the Office is not convinced that the additional secretarial posts are justified. A more cost-effective way of providing support may be to establish a secretarial pool of the established 10 posts, allowing a certain flexibility in terms of determining administrative priorities and providing support to the areas which need it most.

5. Unresolved matters concerning seconded staff

49. The budget proposal of the Office of the Prosecutor recognizes the importance of the contribution made by personnel seconded from various Governments and states, "it is clear that this type of assistance will continue to be essential". Despite previous audit observations that such personnel were performing functions which should have been carried out by United Nations staff, the Office of Internal Oversight Services noted that there was little improvement in this regard. At the time of the review, there was no documented

plan on how these personnel would be replaced by regular personnel and which particular posts would be used for this purpose.

50. For example, the Legal Coordinator responsible for directing and coordinating the legal approach of the Investigation and Prosecution Sections was a secondee. However, there was no official job description for that position and no related post appears to have been requested in the 1997 budget proposal. The Office considers this to be an essential function which should be filled by a United Nations staff member.

51. Furthermore, programme support costs had not been secured from all donors of personnel. Since 1994, an estimated $1.2 million in support cost revenue had been forgone, owing to the absence of appropriate terms in the agreements with donors.

6. Unsubstantiated travel projections

52. The Office of Internal Oversight Services appreciates the unpredictable nature of investigative travel needs. There should, however, be a viable methodology behind each projection. The $1.8 million requested for investigative travel was equivalent to the amount requested in 1996. The Office of the Prosecutor subsequently estimated that actual investigative travel costs were $1.5 million in 1996. Travel costs incurred by additional investigators were expected to be offset by the savings gained from having staff deployed in the field, as well as an increased reliance on field-based interpreters. The expected savings were not quantified, however, nor was there an indication that some travel costs would be funded from the trust fund, as was the case in 1996. The Office believes that these figures should be estimated and monitored for the purposes of justifying future projections.

C. The Registry

53. In principle, the increase in investigatory and prosecutorial activity foreseen in 1997 will lead to a proportional increase in the level of administrative support provided by the Registry. However, there are instances where the Office of Internal Oversight Services believes the Registry's resource request to be excessive and where improvements in efficiency could be achieved.

1. General Services Section

The second courtroom

54. The Office is concerned that the need for the construction of a second courtroom has not been adequately justified either in terms of the overall concept or cost to the Organization. In the Tribunal's third annual report it is stated that the need for a second courtroom cannot be overemphasized (A/51/292-S/1996/665, para. 72). A thorough justification of this statement has not yet been sought, however.

55. The alternative option, of running dual Chambers sessions in the existing courtroom under a tighter scheduling arrangement (possibly six days a week), has not been sufficiently explored in terms of its feasibility and cost. Consequently, no detailed cost/benefit comparison of the two options had been prepared at the time of the review.

56. It was also noted that the construction and outfitting costs for the new courtroom were not presented in a wholly transparent and integrated manner. Instead, the cost implications of the project are disclosed within the resource requests of several different organizational units. They are estimated as follows:

	United States dollars
Construction costs	3 357 100[a]
Electronic data-processing equipment	337 700
Audiovisual equipment	1 381 500
Furniture	185 700
Cafeteria construction	220 000
General temporary assistance	62 900
	5 544 900

[a] This cost includes 568,897 guilders worth of provisions for "price corrections" and "unforeseen" expenditures (or 14 per cent of the overall construction cost).

57. In addition, it is estimated that a new courtroom needs five security guards more when compared with the introduction of dual sessions in the existing courtroom. The request for 21 additional security officer posts was based on the premise that a second courtroom would be constructed. The Electronic Support Services and Communications Section, Buildings Management, Procurement, and Court Management and Support Services Units have also incorporated the effect of the project into their 1997 staffing requests.

58. The wisdom of making such a financial commitment at a time when the Tribunal is still in the "test-case" phase of its judicial activities is debatable. The Office also has some reservations in endorsing additional large-scale alterations to a building that is not owned by the Tribunal.

Unnecessary posts

59. Several of the post requests for the General Services Section were not well justified in terms of anticipated workload (see table 2). The Tribunal has not always explored the possibility of outsourcing general service functions, where proved to be cost-effective.

Table 2. Questionable post requests, General Services Section

Unit	Grade/title	Comments
Buildings Management	1 General Service catering assistant; 1 General Service cleaning and housekeeping assistant	Functions should be outsourced to the contractor and form part of the quality assurance requirement in respective contracts; non-approval of the victims and witnesses accommodation reduces housekeeping needs.
Procurement	1 P-2 Procurement Officer and 2 General Service procurement assistants	Projected staff to workload ratio high compared with the United Nations Office at Geneva. Three extra posts not justified, especially if courtroom project not approved.
Buildings Management	3 General Service posts for maintenance supervisor and assistant and operations supervisor	Exceeds the ratio of Buildings Management staff to square metres at the United Nations Office at Geneva. Organization-wide moves to outsource these functions when appropriate.
Travel/Traffic	1 General Service travel clerk	New contractual arrangements should reduce the need for in-house administrative support.

Rental of premises

60. The Registry confirmed that the rental costs of the Aegon building were overstated by $762,676 (1,311,804 guilders) owing to a 50 per cent reduction in the rate applied to the additional space leased from 1 January 1997. Pursuant to the contract, however, the Tribunal anticipates a retroactive cost-of-living charge.

61. A further $1,076,400 can be deducted from the original rental cost projection upon confirmation of the sub-tenant agreement for the lease of 5,700 square metres of space. It is understood that the prospective sub-tenant has expressed a desire to sub-let an additional 600 m^2, which, if available, will lead to a further reduction in the Tribunal's rental costs of $50,784.

62. The prospective space allocation for the Tribunal has been formulated using a methodology approved more than 20 years ago for established United Nations offices (that is, space entitlement varies according to the grade of the staff member). For example, 10.5 m^2 are allocated to a P-3 and 42 m^2 to a D-2. The Office is concerned that any unnecessary space used by the Tribunal could result in a loss in revenue received from the sub-tenant. The statement by the Advisory Committee on Administrative and Budgetary Questions that the Tribunal

should not pay for space which it does not need is relevant (see A/50/925, para. 40).

Other cost reductions

63. The expected savings from the construction of an accommodation unit for witnesses were not quantified. The Office believes that the extra costs for cleaning, laundry, catering, security and maintenance have not been sufficiently explored to justify $171,400, and $28,600 for construction and furniture costs. If construction of the unit is approved, projected hotel costs of $671,400 should be reduced accordingly. The Office does not endorse the $10,000 proposed for the construction of a cashier's unit since the official travel agent should be responsible for issuing travel advances.

64. It was also noted that the operating cost of the Detention Unit was estimated to be $250,300, but this figure assumes full occupancy of the 24-cell facility. Since the level of occupancy in 1996 averaged 33 per cent, the 1997 projection should be revised downward to a more realistic level, such as 50 per cent.

2. Electronic Support Services and Communications Section

Excessive equipment needs

65. The Advisory Committee on Administrative and Budgetary Questions has previously inquired to what extent the equipment needs of the Tribunal may be driven by highly sophisticated equipment already received by the Tribunal from various donors (A/50/925, para. 41). The provision in the budget of $168,000 for a maintenance contract for the Electronic Data Management System of the Office of the Prosecutor is relevant.

66. Measures to improve the system of transmitting and recording courtroom proceedings are nearly 20 times more costly than the existing arrangement. The budgetary proposal provides for the purchase of six Betacam recorders (three for each courtroom) at a cost of approximately $80,000 each. In addition, the tapes required for the recorders cost approximately $135 each, so that annual consumption of 3,000 tapes will cost approximately $403,000. This form of archiving is apparently of a far higher quality and durability than the VHS system currently used. The Office of Internal Oversight Services believes that further exploration of less expensive alternatives is merited. Justification of this option, by way of a comprehensive cost/benefit assessment, should be requested before the additional expenditure is endorsed. Subsequent to the Office's review, the Tribunal acknowledged that some of those costs could be significantly reduced by using new recording technology and lower end-user specifications.

67. In the Tribunal's third annual report it was stated that the courtroom facilities had been satisfactorily employed for the first trial (A/51/292, para. 201). However, in addition to the Betacam recorders, $325,200 worth of equipment was requested for upgrading the current courtroom. The Tribunal later revised this estimate to $30,000 as a result of the Office's review.

68. In addition, the projection for computer hardware and software purchases is for 202 units. The review indicated that this projection was at least 10 per cent higher than necessary. It should also be adjusted downward for any reduction in the number of new posts approved.

Excessive post requests

69. In the budget submission, Electronic Support Services describes its workload as including support for the investigative operations of the Office of the Prosecutor. Moreover, the Section partially justifies its request for several new posts in the area of operations support and programme development in terms of the increased workload brought about by additional personnel in the Office of the Prosecutor.

70. The Office of Internal Oversight Services understands, however, that the technical support needs of the Office of the Prosecutor are largely the responsibility of a separate Systems Development Unit in the Information and Evidence Section (one P-2 and five General Service posts) and three computer systems assistant posts assigned to the Prosecution Section. The need to protect the confidentiality of sensitive data and to maintain the judicial independence of the court meant that these posts were kept separate from Electronic Support Services.

71. It appears, therefore, that Electronic Support Services is not wholly responsible for the technical operating requirements of the Tribunal. The Section currently serves mostly those personnel located in the Registry and the Chambers, numbering approximately 210 (including judges and seconded staff). At present, there are 21 established posts in the Section to serve the requirements of these personnel. The Office considers, therefore, that the request for a P-3 Computer Support Coordinator, two additional LAN administrators (General Service), one P-2 Programmer and two additional programming assistants (General Service) is excessive.

72. Electronic Support Services requested the creation of a P-2 Training Officer post and two General Service training assistant posts. No costing of this arrangement versus the temporary engagement of external trainers on an "as-needed" basis had been performed. However, $172,600 for external training services had also been requested. In view of the cuts in non-essential staff functions in other United Nations offices, the need for these three posts in an office of this size seems difficult to justify.

73. The highly computerized working environment of the Tribunal necessitates continuous and effective computer support. The Office is not convinced, however, that help-desk services need to be provided by seven permanent support staff and supervised by a P-3 Computer Support Coordinator.

74. Justification for the proposed level of staffing could not be provided. No statistics on the quantity of help-desk requests were kept nor had the ratio of help-desk staff to total users been compared with established benchmarks. The Office's research revealed that the help-desk function is one of the most frequently outsourced components of a computer support function. The confidentiality of the Tribunal's databases could limit the application of this

concept, but a formal cost/benefit analysis should be performed and the market for suppliers of this service reviewed.

75. The Office also concluded that one administrative clerk could serve both the Chief of Electronic Support Services as well as the Courtroom Operations Coordinator, instead of establishing two separate General Service posts for these functions.

3. Conference and Language Services Section

Staffing concerns

76. The budget requests the establishment of six additional P-2 language personnel, so that the investigation teams can each have a dedicated translator at their disposal and two additional staff can be allocated to the Strategy Team. There was no supporting evidence to indicate that the translation and interpretation needs of each team justified dedicating one person full-time to the task. No system of time-charging for language services provided to each team was in place at the time of the review. Pooling available translators may be a less expensive and more flexible way of providing the teams with immediate language services.

77. It was also noted that the Section had requested the establishment of seven P-4 interpreter posts, bringing the total to nine P-4 and nine P-3 interpreters. A one-to-one ratio between these two levels does not appear justified since personnel at the higher level would be expected to have revision and supervisory responsibilities for more than one staff member at the lower level. The Tribunal maintains that the senior interpreters do supervise written translation work when they are not required for interpretation. The Office suggests that the additional supervisory responsibilities be clearly reflected in the relevant description of duties and experience required for these posts.

Potential for contractual services savings

78. The projected cost for engaging six French verbatim reporters on individual special service agreements for 48 weeks totalled $823,200. The Office noted that $68,544 could be saved if those contractors were remunerated at the Translator I rather than the Translator II level. Translator I is the appropriate level for verbatim reporting services provided at the United Nations Office at Geneva. The Office concurs with the comments provided by the Tribunal that at least one member of each team may need to be at the more experienced level, owing to the complexity of courtroom proceedings.

4. Judicial Support Services and Legal Support Unit

Unnecessary posts

79. The Legal Support Unit requests three secretarial posts to support the activities of each of the Chambers. A verifiable workload projection would have been a more persuasive argument for creating these new posts. While the Office

recognizes the need for some administrative support in a unit where none currently exists, the need for three such posts in an office with only four Professionals appears excessive.

80. Three new court records clerks were being requested for the Court Management and Support Services Unit. It was not clear how the functions of those clerks would differ from those of two court records assistants already established, since no job descriptions had been prepared to date.

Detention Unit guards

81. The number of guards needed for the Detention Unit has been the subject of prior observations by both the Office of Internal Oversight Services and the Advisory Committee on Administrative and Budgetary Questions. The 1997 budget estimates that the services of 23 guards would be needed for a maximum of 24 detainees, thereby achieving a security level "in conformity with local detention standards". Preliminary results of a survey requested by the Office indicated that the ratio of guards to prisoners was significantly higher than the level in comparable national prisons. A decision from the Office of Human Resources Management on this matter is pending. Moreover, since the facility is unlikely to be fully occupied in 1997, staffing needs could be reduced accordingly.

5. Security and Safety Services

82. As mentioned in paragraph 57 above, dual courtroom sessions would require 18 additional security posts instead of the 23 originally requested. The review also indicated that no overall threat assessment, performed in conjunction with the host country law enforcement authorities, had preceded the establishment of the current staffing levels. The proposed number of guards is relatively high when compared with other established United Nations offices. However, in view of the Tribunal's unique mandate, the Office recognizes that effective security coverage cannot be compromised. A comprehensive threat assessment should be undertaken without further delay, as the basis for determining appropriate staffing levels in the future.

6. Administrative Services

83. The report of the Secretary-General indicated that one P-3 post was to be funded from extrabudgetary resources (see A/C.5/51/30). The Office understands that the post was to be for a "programme support" function. The creation of this post duplicates the request for an additional P-3 Administrative Officer post to be funded from the regular budget.

7. General comments

Cost-sharing arrangements

84. The possibility of broader cost-sharing agreements with other United Nations operations, especially in the field, should be pursued further. There were two instances in 1996 where equipment owned by the Department of Peacekeeping Operations had been transferred or lent to Tribunal field offices. It was also noted, however, that $555,000 had been requested for the procurement of satellite earth stations in Zagreb, Sarajevo and Belgrade, upon the conclusion of the United Nations peacekeeping missions in those areas. No agreement between the Department of Peacekeeping Operations and the Tribunal had been negotiated to ensure that this sort of equipment would be handed over to the Tribunal upon closure of the peacekeeping facilities. Where possible, the establishment of a more general, binding agreement should be sought, to minimize unnecessary expenditures for the Organization.

Travel expenditures

85. The agreement with the travel agent had never been formalized. There was evidence to suggest that the current supplier did not provide the most advantageous terms.

V. MANAGEMENT RESPONSE

86. The Registrar has been generally responsive to previous audit recommendations concerning improvements in efficiency and internal control. In particular, she has taken immediate action concerning the renegotiation of the current arrangement with the travel contractor and improving the accuracy, quality and timeliness of financial information. All requests for explanatory information relating to the 1997 budget proposal have been forthcoming, apart from the formulation of a cost plan for the trust fund. The factual accuracy of the data made available for the review was confirmed by the Registry. There were no notable disagreements with the results of the evaluation of the Office of Internal Oversight Services concerning the Registry's budget submission.

87. The Deputy Prosecutor indicated that the request of the Office of the Prosecutor for 98 new posts was based on an honest assessment of that Office's needs for 1997. A project to establish an assignment tracking system was under way and the Office of the Prosecutor recognized the possibility that support functions could be streamlined and secretarial support pooled.

VI. CONCLUSIONS AND RECOMMENDATIONS

88. The evaluation by the Office of Internal Oversight Services of the Tribunal's 1997 budget proposal revealed savings of at least $6 million in terms of 39 unsubstantiated and duplicate post requests, as well as instances of non-essential expenditures. In addition, a proposal to construct and outfit a second courtroom for $5.5 million had not been assessed against less expensive alternatives.

89. The Office of Internal Oversight Services recommends that:

(a) Where savings have been identified by the Office, budget projections be revised downwards by US$ 6 million in the absence of adequate explanations from the Tribunal (AE96/029/001);

(b) Expenditure projections for travel, rental, electronic data-processing equipment and the costs of the Detention Unit guards be re-examined (AE96/029/002);

(c) A thorough cost/benefit analysis of the additional courtroom project and plausible alternatives be undertaken before any funding is approved for this project (AE96/029/003);

(d) Efforts to establish cost-sharing arrangements and to outsource activities such as the Electronic Support Services help desk be pursued where cost savings are likely, and support functions be pooled where possible (AE96/029/004).

90. The evaluation indicated that the requisite budget methodology had been generally adhered to. However, the high level of vacancies does not appear to have been taken into consideration when establishing projected staffing levels.

91. Primary data and supporting documentation were available to substantiate budget requests in most cases. Financial information was not always reliable and the expected uses of voluntary contributions remained unquantified.

92. For the Office of the Prosecutor, the Office of Internal Oversight Services concluded that the allocation of additional investigative resources to the individual teams was justified, to allow them to cope adequately with the projected workload in 1997. Nevertheless, it was not always possible to get a "snapshot" of the work in progress for each of the investigation teams. No benchmarks or precedents were available to guide the request for additional investigative posts and resources.

93. The Office of Internal Oversight Services has reservations about the size of the Strategy Team, the establishment of posts unlikely to have a direct effect on the progress of individual investigations, the risk of double-processing of data and unclear definition of responsibilities for certain posts and seconded personnel. Cost projections for the field offices were fragmented and cheaper staffing options had not been explored.

94. The Office of Internal Oversight Services recommends that:

(a) The Office of the Prosecutor establish certain benchmarks for investigations as it moves out of the "test-case" phase of its operation (AE96/029/005);

(b) Any extra coverage afforded by additional investigative staff should be closely monitored. The development of an assignment tracking system as a management planning and monitoring tool is endorsed (AE96/029/006);

(c) The Office of the Prosecutor further justify the size and function of the Strategy Team (AE96/029/007);

(d) The roles and responsibilities of certain functions (for example, data-processing staff) and seconded personnel be clarified in order to minimize duplication. Posts which do not have a measurable effect on the progress of individual investigations should be reconsidered (AE96/029/008);

(c) Less expensive staffing arrangements for the Tribunal's field offices should be sought (AE96/029/009).

95. The Tribunal's management was cooperative in the course of this evaluation and responsive to recommendations on how resources may be more effectively and efficiently deployed.

96. The Tribunal's Registry has acquired considerable experience in establishing and maintaining the necessary administrative support structures needed for the successful operation of an international criminal tribunal. These experiences should be shared with the International Criminal Tribunal for Rwanda in order to promote the establishment of adequate support functions there. Potential synergies can also be achieved by drawing upon the Office of the Prosecutor's skills and experiences. The dual responsibility of the Prosecutor for the prosecution function at both Tribunals should facilitate the cooperation needed.

(Signed) Karl Th. Paschke
Under-Secretary-General
for Internal Oversight Services

APPENDIX

Unjustified post and resource requirements

Organizational unit	Item	Resource requirement (United States dollars)[a]
Chambers	Five additional General Service posts	184 500
Chambers	Additional judge and excess pension and survivor's benefit	381 700
Office of the Prosecutor – Information and Evidence Section	Two General Service computer systems clerks	106 400
Office of the Prosecutor – Investigation Section	P-4 Chief of Staff; P-2 Assistant to Commanders; 4 General Service secretarial posts	253 000
Office of the Prosecutor – Policy and External Relations Section	P-2 Legal Officer	44 800
Registry – Security and Safety Services	5 security officer posts	184 000
Registry – General Services Section	1 General Service travel clerk; 1 General Service catering assistant; 1 General Service cleaning assistant; 1 procurement assistant; 1 maintenance assistant	184 500
Registry – General Services Section	Rental reduction and anticipated income from tenant in AeGON premises	1 767 677
Registry – General Services Section	Construction projects: witness accommodation unit and cashier's unit; sub-tenant separation	281 400
Registry – General Services Section	Assuming 50 per cent occupancy in Detention Unit rather than 100 per cent	125 150

Organizational unit	Item	Resource requirement (United States dollars)[a]
Registry – Electronic Support Services	1 P-3 Computer Support Coordinator; 1 P-2 Training Officer; 1 P-2 Programmer; 1 General Service LAN administrator; 2 General Service programming assistants; 2 General Service training assistants; 1 General Service administrative clerk	357 000
Registry – Electronic Support Services	Existing courtroom upgrade	565 200
Registry – Electronic Support Services	Costs for Betacam tapes and additional recorders	708 572
Registry – Conference and Language Services Section	French verbatim reporters at Translator I rates	68 544
Registry – Judicial Support and Administrative Services	1 P-3 Administrative Officer; 3 court records clerks; 2 secretaries in the Legal Support Unit	230 500
Field liaison offices	24 posts re-costed at mission appointee and local rates	567 445
Total		6 010 388

[a] All costs concerning posts include a provision for common staff costs and are net of staff assessment. The standard costing methodology of the Office for Programme Planning, Budgeting and Finance is used:

Existing posts: 6.4 per cent vacancy rate.

New posts: 50 per cent and 35 per cent vacancy rate for Professionals and General Service staff, respectively.